



Office of the Staff Judge Advocate LEGAL SERVICES U.S. Army Japan and I Corps (Fwd)

December 2011

Newsletter

Duty Free Items as Christmas Gifts

The Christmas season is the perfect time to share with our host nation friends some gifts purchased from our duty free stores, specifically our AAFES PX/BX. However, there are a few rules imposed on us by virtue of our SOFA status.

Items imported duty-free may generally NOT be transferred to non-SOFA status persons. There is an exception to this rule for bona fide gifts of nominal value, consistent with established practices in Japanese society, and for items exchanged as normal social courtesies. (The term "nominal value" has been interpreted by military and Japanese authorities to mean a value of \$25 or less.)

Personal property that may be transferred by sale, gift or donation to Japanese residents is subject to the following limitations:

1. Personal property that has been held in Japan a minimum of 6 months.
2. Items that cannot be transferred: tobacco products; articles purchased from the US Armed Forces; commissary items; clothing

sales items; base or post exchange merchandise; ship store merchandise or other NAF activities such as golf course club houses, locker funds, and retail beverage outlets.

3. Thrift store/garage sales

4. Gifts

5. If the value is less than ¥15,000, no Japanese customs clearance is needed. If the value goes beyond the designated amount, use F-1240 Japanese Customs Form.

When a non-SOFA person receives duty-free items from SOFA status personnel, a Japanese Customs Form 1240 must be completed at a Japanese Customs Office. Special rules apply to the disposition of automobiles imported into Japan duty-free, and to merchandise purchased at the commissary or post exchange. The USFJ Instruction 90-103 further provides the conditions under which United States Forces, Japan personnel may dispose of personal property (except for privately owned vehicles) in Japan.

If you require further clarification or explanation, please contact our Legal Office at 263-4698.

Claims You Should Know

As a Servicemember or civilian, the following types of claims should be known to protect yourself, family, or property:

Full Replacement Value: program covers either \$5,000 per shipment or \$4.00 per pound of shipment up to a maximum compensation of \$50,000. Any damages or losses must be submitted to the Transportation Service Provider (TSP) on either a DD Form 1840 (damages found during delivery) and or on DD Form 1840 R (damages found after delivery) within

75 days of delivery. Form 1840 must be received by TSP within 9 months of delivery. Once the claim is filed, the TSP should settle within 30 days. The provider is responsible for obtaining repair and replacement costs and has the right to inspect the damaged items.

Affirmative Claims: Affirmative claims cover the damage of your property or personal injury and applies only to military personnel, retirees and dependents. The two types of claims one can file are designated under either property

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Claims...Continued

damage claims or medical care claims. In both cases, victims are able to receive compensation for damages, and in the case of medical care, soldiers are able to recover their pay for the period of time that was missed due to hospitalization or treatment for their injury.

WE'RE ON THE WEB

[HTTP://
WWW.USARJ.ARMY.MIL/
CMDSTFFS/SJA/
LAO.ASPX](http://www.usarj.army.mil/cmdstffs/sja/lao.aspx)

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AND WOMEN



If you have any questions, comments, or suggestions, please contact the Legal Assistance Office at 263-4698.



Article 139: People are able to receive compensation for damages done to property that was willfully damaged or wrongfully taken. Victims are able to start the claim process by submitting a written account of the incident to their supervisor, indicating what was damaged/stolen, the perpetrator, and the total cost of damages done. Any witnesses are also encouraged to submit their own account, or at least contact information. This demand must be submitted within 90 days of the incident to avoid having your claim denied. An important consideration is that the Article 139 claim can only be made for

damage or loss to property, and not for bodily injury.

Please contact the Legal Assistance or Claims office for further information.

If for some reason a claim is denied by the TSP, clients may transfer their claim to the Military Claims Office (MCO). Of course, MCO items are depreciated, which means that a calculated value is subtracted from the original value of the item in order to arrive at its current estimated worth. However, the remaining balance of the items may be compensated by the TSP.

Claims may also be filed with the MCO if the nine month deadline is missed. However, the claim can only be paid based upon the depreciated value. Claims filed more than two years after delivery cannot be paid.

Tax Time is Just Around the Corner...

The Holiday season is an opportune time to make those donations to charity and hopefully your donations will be deducted from your taxable income.

Donations are included in your itemized deductions. If your donation, plus other itemized deductions (i.e mortgage interest and property tax), exceed your standard deduction, the donation is deductible.

If you're Single or Married Filing Separately, your standard deduction amount for 2010 is \$5,700. For Married Filing Jointly, the standard deduction is \$11,400, and for Head of House-

hold, it is \$8,350.

Assuming you are a single taxpayer with a cumulative donation of \$1000, mortgage interest of \$5,000, and property tax of \$2,000, the total itemized amount of \$8,000 is deductible (since it exceeds the \$5,700 standard deduction).

Remember, that the taxpayer must substantiate (provide proof) of their donations to deduct from their taxable income.

Please feel free to contact the Legal Assistance Office or your Tax Advisor.